First Member of Council.—This subject has been discussed in the Assembly on more than one occasion. If the rules regulating weights and measures are enforced without first manufacturing the requisite number of standard sets and supplying them throughout the State there will be numerous complaints of hardship. Arrangements have been made by Government with the help of the purchasers of the Government Metal Factory to have about 10,000 sets of standard measures manufactured and supplied to the public annually. After such a supply is assured it would be possible to enforce the rules more stringently.

SUBJECT No. 56.

Audit of the accounts of Joint Stock Companies.

Mr. Venkataramanasastri, Chamrajnagar Municipality.

Mr. Kanni Settappa.—Small Joint Stock concerns whose capital does not exceed Rs. 5,000 may be permitted by Government to be audited free of cost by the certified auditors, as these concerns will have to pay also the income and professional taxes. As the smaller Joint Stock concerns cannot afford to meet fees, the railway and other expenses demanded by certified auditors, a limit may be prescribed and concerns having a share capital of Rs. 5,000 and below may be exempted from such professional audit.

Dewan.—Audit of accounts by certified auditors is obligatory under the Companies Regulation and cannot be dispensed with. The usual fees should be paid to the auditors.

Mr. Karnick Krishnamurti Rao.—If the Government could fix the scale of fees according to the qualification of auditors it would be a great concession to the small Joint Stock concerns.

Mr. E. Krishnappa.—The scale of auditors' fees may be fixed in the same manner as the Government have fixed the income-tax.

Dewan.—It is not possible for Government to interfere in the matter.

DEVELOPMENT—MORAL AND MATERIAL.

(CO-OPERATIVE SOCIETIES).

(No. 57.)

SUBJECT No. 57.

Execution of decrees for the amounts due to Co-operative Societies.

Messrs. (1) B. Rangarajaiya and N. Kallegowda, Mudgere Taluk; (2) Syed Abdul Rasheed, Anjumane Mahdevia, Channapatna, and Jayarama Chetty, Magadi Municipality.

Mr. C. Srinivasa Rao.—When decrees passed by the Registrar of Co-operative Societies on account of sums lent by the Co-operative Societies on the security of immovable properties are executed, the properties are not forfeited, as is the case where revenue sales are effected. The procedure in revenue sales should therefore be adopted in regard to sales under Registrar's decrees also.

Second Member of Council.—The procedure is the same except as regards forfeiture. These properties cannot be forfeited.

Mr. Syed Abdul Rasheed.—At least the Amildars may be empowered to execute decrees of the Registrar of Co-operative Societies. All decrees in cases relating to Co-operative Societies may be arranged to be executed immediately.

Second Member of Council.—Arrangements are being made to expedite the disposal of all pending decrees.

Mr. Shamaiengar.—The difficulty is that if money is paid in part adjustment of decrees, Amildars generally